IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 103 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG
HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF WEALTH-TAX - Applicant(s)
Versus
HAZARAT PIR SHAH-E-ALAM ROZA ESTATE TRUST - Respondent(s)

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Appearance :
MR MANISH R BHATT for Applicant(s) : 1,
None for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG

and

HONOURABLE MR.JUSTICE M.R. SHAH

Date : 17/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

1. At the instance of the Revenue, Income-tax Appellate Tribunal has referred the following question to this Court for its answer.

   " Whether, the Appellate Tribunal is right in law and on facts in holding that the assessee trust is not liable to wealth-tax, it beingn a religious charitable trust and that its wealth is exempt under section 5[1][i] of the Wealth-tax Act?"

In the matter of the very same assessee, this Court in the case of **Commissioner of Income-tax v. Hazarat Pir Shah-e-Alam Roza Estate Trust, reported in 256 ITR 193** has held that the assessee trust is not liable to wealth-tax being a religious charitable trust as its wealth is exempted under Section 5[1][i] of the Wealth-tax Act. In view of the said authoritative pronouncement between the same parties, nothing further is required to be done in the matter and the question referred to this Court is answered against the Revenue. The Reference is disposed of.

[R.S. GARG, J.]

[M.R. SHAH, J.]

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